



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 19, 2008

Mr. Michael J. Pawelek
President and Chief Executive Officer
Sonterra Resources, Inc.
300 East Sonterra Blvd., Suite 1220
San Antonio, TX 78258

Re: Sonterra Resources, Inc.
Form 8-K/A1
Filed May 16, 2008
File No. 000-29463

Dear Mr. Pawelek:

We have completed our review of your Form 8-K/A1 and related filings, and have no further comments at this time.

Sincerely,

Donald F. Delaney
Senior Staff Accountant